

UNITED STATES BANKRUPTCY COURT
DISTRICT OF

In re:	§	
	§	
FIRST ASSURANCE & CASUALTY CO	§	Case No. 93-16187 NLJ
	§	
Debtor(s)	§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. The debtor filed a petition under chapter of the United States Bankruptcy Code on . The case was converted to one under Chapter 7 on . The undersigned trustee was appointed on .

2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.

3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$

Funds were disbursed in the following amounts:

Administrative expenses
Payments to creditors
Non-estate funds paid to 3rd Parties
Payments to the debtor

Leaving a balance on hand of¹ \$

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

6. The deadline for filing claims in this case was . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ as interim compensation and now requests a sum of \$, for a total compensation of \$. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$, and now requests reimbursement for expenses of \$, for total expenses of \$.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: _____ By: /s/JANICE D. LOYD
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

FORM 1

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASESPage: 1
Exhibit ACase No: 93-16187 NLJ Judge: NILES JACKSON
Case Name: FIRST ASSURANCE & CASUALTY COTrustee Name: JANICE D. LOYD
Date Filed (f) or Converted (c): 07/01/02 (c)
341(a) Meeting Date: 01/25/94
Claims Bar Date: 01/17/95

For Period Ending: 09/03/09

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) DA=554(c)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. CASH (u)	43,270.14	43,270.14		43,270.14	FA
2. STOCK/BONDS	10,368,112.00	0.00	DA	0.00	FA
3. NOTE RECV.	843,146.00	0.00	DA	0.00	FA
4. ACCT. RECV.	5,715,308.00	43,521.56		43,521.56	FA
5. RICO LITIGATION (u) INSIDER LITIGATION	500.00	500.00		500.00	FA
6. TCI BANK ACCT (u)	243.79	243.79		243.79	FA
7. OFFICE EQUIP (u)	1,622.10	1,622.10		1,622.10	FA
8. TAX REFUND (u)	480.90	480.90		480.90	FA
9. REAL PROPERTY (u)	18,125.00	18,125.00		18,125.00	FA
10. LA. LITIGATION (u)	123,489.44	123,489.44		123,616.32	FA
11. MISC.REFUNDS (u)	109.90	109.90		109.90	FA
12. ATTY FEE REFUND (u)	14,000.00	14,000.00		14,000.00	FA
13. RICO LITIGATION (u)	175,000.00	175,000.00		178,633.83	FA
14. Post-Petition Interest Deposits (u)	Unknown	N/A		15,481.19	FA
15. CLASS ACTION SUIT (u)	0.00	42,739.77		42,739.77	FA
16. RESTITUTION (u)	0.00	50,000.00		93,489.34	FA

TOTALS (Excluding Unknown Values)	\$17,303,407.27	\$513,102.60	\$575,833.84	Value of Remaining Assets \$0.00 (Total Dollar Amount in Column 6)
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Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Federal RICO action pending in California - collection of settlement proceeds; claims evaluation ongoing. (The Rico Class Action Case has been settled for in excess of 7 million. A Special Master was appointed to distribute the funds to class participants/creditors through that federal proceeding. A substantial portion of the bankruptcy creditors have received distributions through that proceeding.) Trustee waived her fee on settlement in RICO action; Criminal indictments have been filed; criminal trial scheduled for April, 1999. Trial continued to August. Convictions against 2 defendants entered (1 acquitted). Trustee assisting in pre-sentencing report; trustee will submit final account when all matters are finally settled.
FINAL REPORT SUBMITTED 6/16/99
FINAL REPORT APPROVED 6/22/99

TRUSTEE HAS RECEIVED ADDITIONAL FUNDS FROM FEDERAL MASTER IN CALIFORNIA LITIGATION. IN ADDITION, IN THE CRIMINAL PROCEEDING, THE CONVICTED FELONS WERE ORDERED TO PAY \$7 MILLION TO THE TRUSTEE AS RESTITUTION. THEREFORE, TRUSTEE WILL KEEP CASE OPEN TO ADMINISTER ADDITIONAL ASSETS. 1-30-03 - TRUSTEE IS COMMENCING THE TASK OF EXAMINING OVER 400 CLAIMS AND PREPARING OBJECTIONS TO SAME. PROJECTED DATE OF FINAL REPORT HAS BEEN EXTENDED TO ALLOW TRUSTEE ADDITIONAL TIME TO REVIEW AND OBJECT TO CLAIMS AS WELL AS DETERMINE WHETHER ANY RESTITUTION PAYMENTS WILL BE MADE.

FORM 1

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASESPage: 2
Exhibit ACase No: 93-16187 NLJ Judge: NILES JACKSON
Case Name: FIRST ASSURANCE & CASUALTY COTrustee Name: JANICE D. LOYD
Date Filed (f) or Converted (c): 07/01/02 (c)
341(a) Meeting Date: 01/25/94
Claims Bar Date: 01/17/95

06/14/04 - TRUSTEE STILL WORKING ON CLAIMS REVIEW.
 07/21/04 - PREPARATION OF FIRST SET OF OBJECTIONS TO CLAIMS.
 08/31/04 - HEARING ON OBJ TO CLAIMS.
 07-06-05 -TRUSTEE PREPARED SECOND SET OF OBJECTIONS TO CLAIMS.
 08/24/05 - HEARING ON OBJECTIONS TO CLAIMS.
 03/14/07 - TRUSTEE IS CONTINUING REVIEW OF NUMEROUS CLAIMS.
 05/17/07 - OBJECTIONS TO 20 CLAIMS FILED AND NOTICE OF HEARING SAME. HEARING SET 6-26-07.
 06/04/07 - OBJECTIONS TO 20 CLAIMS FILED AND NOTICE OF HEARING SAME. HEARING SET 7-11-07.
 06/21/07 - ORDERS ENTERED DISALLOWING AND ALLOWING CLAIMS SET FOR HEARING 6-26-07.
 07/06/07 - ORDERS ENTERED DISALLOWING CLAIMS SET FOR 7-11-07.
 08/01/07 - ORDERS ENTERED DISALLOWING CLAIMS SET FOR 8-1-07.
 09/19/07 - OBJECTIONS TO EIGHT CLAIMS FILED AND NOTICE OF HEARING SAME. HEARING SET 11-07-07.
 10/23/07 - ORDERS ENTERED DISALLOWING CLAIMS SET FOR 11-7-07.
 02/14/08 - OBJECTIONS TO NINETEEN CLAIMS FILED. HEARING SET 4-15-08.
 02/25/08 - OBJECTIONS TO FOURTEEN CLAIMS FILED. HEARING SET 4-15-08.
 03/31/08 - ORDERS ENTERED TO OBJECTIONS TO CLAIMS.
 04/01/08 - ORDERS ENTERED TO OBJECTIONS TO CLAIMS.
 04/01/08 - APPLICATION FOR INTERIM FEES FOR ATTORNEY FOR TRUSTEE AND NOTICE OF HEARING FILED.
 HEARING SET FOR 4-29-08.
 04/03/08 - OBJECTIONS TO FIFTEEN CLAIMS AND NOTICE OF HEARING FILED. HEARING TO TAKE PLACE ON
 5-20-08.
 04/04/08 - OBJECTIONS TO NINETEEN CLAIMS AND NOTICE OF HEARING FILED. HEARING TO TAKE PLACE ON
 5-20-08.
 04/22/08 - OBJECTIONS TO NINETEEN CLAIMS AND NOTICE OF HEARING FILED. HEARING TO TAKE PLACE ON
 6-17-08.
 04/25/08 - ORDER ENTERED AUTHORIZING PAYMENT OF INTERIM ATTORNEY FEES.
 05/09/08 - ORDERS ENTERED TO 9TH SET OF OBJECTIONS TO CLAIMS.
 05/12/08 - ORDERS ENTERED TO 10TH SET OF OBJECTIONS TO CLAIMS.
 05/20/08 - ORDERS ENTERED TO 11TH SET OF OBJECTIONS TO CLAIMS.
 06/05/08 - ORDERS ENTERED TO 12TH SET OF OBJECTIONS TO CLAIMS.
 06/25/08 - TRUSTEE HAD DISCUSSION WITH US ATTORNEY RE RESTITUTION PAYMENTS BEGIN MADE BY DEFENDANTS,
 SAM LOVE AND JESS MAYNARD. BOTH ARE MAKING PAYMENTS MONTHLY AND THE US ATTORNEY WILL REMIT CHECK
 TO TRUSTEE ON ANNUAL BASIS.
 07/11/08 - ORDERS ENTERED ON LAST SET OF OBJECTIONS TO CLAIMS.
 10/14/08 - TRUSTEE SPOKE WITH KAY ALLEN, US ATTORNEY, RE RECOVERY OF GARNISHMENT PROCEEDS AS PART OF
 RESTITUTION AWARD. SHE ADVISED THAT THE ESTATE COULD RECEIVE AS MUCH AS \$135,000.00 FROM
 GARNISHMENT AS WELL AS RESTITUTION PAYMENTS FOR THE YEAR.
 10/17/08 - APPLICATION FOR SECOND INTERIM FEES FOR ATTORNEY FOR TRUSTEE AND NOTICE OF HEARING
 FILED. HEARING SET 11-19-08.
 11/12/08 - ORDER ENTERED ALLOWING SECOND INTERIM FEES FOR ATTORNEY FOR TRUSTEE.
 03/23/09 - RESTITUTION PAYMENT RECEIVED. TRUSTEE WILL PROCEED WITH CLOSING ESTATE.
 MEETING WITH CPA TO DISCUSS PREPARATION OF TAX RETURNS FOR RE-OPENED ESTATE.
 07/09/09 - APPLICATION TO APPOINT ACCOUNTANT FOR ESTATE TO PREPARE SEVEN YEARS OF TAX RETURNS.
 07/10/09 - ORDER ENTERED AUTHORIZING EMPLOYMENT OF ACCOUNTANT FOR TRUSTEE.
 08/05/09 - APPLICATION FOR FINAL FEES FOR ATTORNEY FOR TRUSTEE AND NOTICE OF HEARING FILED. HEARING
 SET 9-9-09.
 08/05/09 - APPLICATION FOR FINAL FEES FOR ACCOUNTANT FOR TRUSTEE AND NOTICE OF HEARING FILED.
 HEARING SET 9-9-09.
 08/05/09 - APPLCIATION FOR FEES FOR TRUSTEE AND NOTICE OF HEARING FILED. HEARING SET 9-9-09.
 09/01/09- ORDERS ENTERED ALLOWING FEES FOR ACCOUNTANT, ATTORNEY AND TRUSTEE.
 FINAL REPORT SUBMITTED TO AUST.

FORM 1

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 3
Exhibit A

Case No: 93-16187 NLJ Judge: NILES JACKSON
Case Name: FIRST ASSURANCE & CASUALTY CO

Trustee Name: JANICE D. LOYD
Date Filed (f) or Converted (c): 07/01/02 (c)
341(a) Meeting Date: 01/25/94
Claims Bar Date: 01/17/95

* PROJECTED DATE FOR CLOSING HAS BEEN CHANGED DUE TO THE RECOVERY OF ADDITIONAL FUNDS BASED ON
RESTITUTION.

*TFR DATE HAS BEEN EXTENDED TO ALLOW TRUSTEE TO COMPLETE REVIEW OF CLAIMS AND TO RECOVER ANY
RESTITUTION PAYMENTS MADE.

Initial Projected Date of Final Report (TFR): 02/28/00

Current Projected Date of Final Report (TFR): 12/30/10

FORM 2

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Exhibit B

Case No: 93-16187 -NLJ

Case Name: FIRST ASSURANCE & CASUALTY CO

Trustee Name: JANICE D. LOYD

Bank Name: BANK OF AMERICA, N.A.

Account Number / CD #: *****2031 Checking - Non Interest

Taxpayer ID No: *****1566

For Period Ending: 09/03/09

Blanket Bond (per case limit): \$ 7,656,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
05/03/99		TRANSFER FROM ACCT #*****1579	BALANCE FORWARD				0.00
05/24/99		TRANSFER TO ACCT #*****1579	Transfer In From MMA Account	9999-000	20,586.29		20,586.29
			Bank Funds Transfer	9999-000		20,586.29	0.00

Account	Balance Forward	0.00		
*****2031	0 Deposits	0.00	0 Checks	0.00
	0 Interest Postings	0.00	0 Adjustments Out	0.00
			1 Transfers Out	20,586.29
	Subtotal	\$ 0.00	Total	\$ 20,586.29
	0 Adjustments In	0.00		
	1 Transfers In	20,586.29		
	Total	\$ 20,586.29		

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Exhibit B

Case No: 93-16187 -NLJ
Case Name: FIRST ASSURANCE & CASUALTY CO

Trustee Name: JANICE D. LOYD
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****8303 TIP Account

Taxpayer ID No: *****1566

For Period Ending: 09/03/09

Blanket Bond (per case limit): \$ 7,656,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
07/09/02	15	BAILY CIVIL ACTION FUND	CLASS ACTION SUIT PROCEEDS	1249-000	42,739.77		42,739.77
07/31/02	14	NationsBank, N.A.	Interest Rate 1.200	1270-000	27.85		42,767.62
08/26/02	000101	JANICE D. LOYD, TRUSTEE 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	PAYMENT OF TRUSTEE FEES PER ORDER 6/21/01	3110-000		940.25	41,827.37
08/30/02	14	NationsBank, N.A.	Interest Rate 1.200	1270-000	43.49		41,870.86
09/30/02	14	NationsBank, N.A.	Interest Rate 1.200	1270-000	41.30		41,912.16
10/02/02	000102	HOLLISTER & BRACE 1126 SANTA BARBARA STREET SANTA BARBARA, CA 93101	ATTY FEES & EXPENSES PER ORDER 9/30/02			27,170.63	14,741.53
			Fees 25,402.50	3210-000			14,741.53
			Expenses 1,768.13	3220-000			14,741.53
10/31/02	14	NationsBank, N.A.	Interest Rate 1.200	1270-000	23.06		14,764.59
11/29/02	14	NationsBank, N.A.	Interest Rate 0.850	1270-000	12.01		14,776.60
12/31/02	14	NationsBank, N.A.	Interest Rate 0.850	1270-000	10.67		14,787.27
01/31/03	14	NationsBank, N.A.	Interest Rate 0.850	1270-000	10.68		14,797.95
02/28/03	14	NationsBank, N.A.	Interest Rate 0.850	1270-000	9.65		14,807.60
03/31/03	14	NationsBank, N.A.	Interest Rate 0.500	1270-000	6.71		14,814.31
04/30/03	14	NationsBank, N.A.	Interest Rate 0.500	1270-000	6.09		14,820.40
05/30/03	14	NationsBank, N.A.	Interest Rate 0.500	1270-000	6.29		14,826.69
06/02/03	000103	INTERNATIONAL SURETIES, LTD. 210 BARONNE ST. SUITE 1700 NEW ORLEANS LA 70112	BOND #016018042	2300-000		7.39	14,819.30
06/30/03	14	NationsBank, N.A.	Interest Rate 0.500	1270-000	6.09		14,825.39
07/31/03	14	NationsBank, N.A.	Interest Rate 0.200	1270-000	2.52		14,827.91
08/29/03	14	NationsBank, N.A.	Interest Rate 0.200	1270-000	2.52		14,830.43
09/30/03	14	NationsBank, N.A.	Interest Rate 0.200	1270-000	2.44		14,832.87
10/31/03	14	NationsBank, N.A.	Interest Rate 0.200	1270-000	2.52		14,835.39
11/28/03	14	NationsBank, N.A.	Interest Rate 0.200	1270-000	2.44		14,837.83
12/31/03	14	NationsBank, N.A.	Interest Rate 0.100	1270-000	1.26		14,839.09
01/30/04	14	NationsBank, N.A.	Interest Rate 0.100	1270-000	1.26		14,840.35
02/27/04	14	NationsBank, N.A.	Interest Rate 0.100	1270-000	1.18		14,841.53
03/31/04	14	NationsBank, N.A.	Interest Rate 0.100	1270-000	1.26		14,842.79
04/30/04	14	NationsBank, N.A.	Interest Rate 0.100	1270-000	1.22		14,844.01
05/28/04	14	NationsBank, N.A.	Interest Rate 0.100	1270-000	1.26		14,845.27
06/02/04	000104	INTERNATIONAL SURETIES LTD 210 BARONNE STREET SUITE 1700 NEW ORLEANS, LA 70112-1570	BOND #016018042	2300-000		10.44	14,834.83
06/30/04	14	NationsBank, N.A.	Interest Rate 0.100	1270-000	1.22		14,836.05
07/30/04	14	NationsBank, N.A.	Interest Rate 0.100	1270-000	1.26		14,837.31
08/31/04	14	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	1.26		14,838.57
09/30/04	14	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	1.22		14,839.79
10/29/04	14	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	1.26		14,841.05
11/30/04	14	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	1.22		14,842.27

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Exhibit B

Case No: 93-16187 -NLJ

Case Name: FIRST ASSURANCE & CASUALTY CO

Trustee Name: JANICE D. LOYD

Bank Name: BANK OF AMERICA, N.A.

Account Number / CD #: *****8303 TIP Account

Taxpayer ID No: *****1566

For Period Ending: 09/03/09

Blanket Bond (per case limit): \$ 7,656,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
12/31/04	14	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	1.26		14,843.53
01/31/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	1.26		14,844.79
02/28/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	2.85		14,847.64
03/31/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	3.15		14,850.79
04/29/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	3.05		14,853.84
05/31/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	3.16		14,857.00
* 06/07/05	000105	INTERNATIONAL SURETIES LTD 210 BARONNE STREET SUITE 1700 NEW ORLEANS, LA 70112-1570	TRUSTEE BOND #016018042	2300-000		9.78	14,847.22
* 06/07/05	000105	INTERNATIONAL SURETIES LTD 210 BARONNE STREET SUITE 1700 NEW ORLEANS, LA 70112-1570	TRUSTEE BOND #016018042 INCORRECT AMOUNT - NO ORIGINAL CHECK WRITTEN	2300-000		-9.78	14,857.00
06/07/05	000106	INTERNATIONAL SURETIES LTD 210 BARONNE STREET SUITE 1700 NEW ORLEANS, LA 70112-1570	BOND #016018042	2300-000		10.30	14,846.70
06/30/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	3.05		14,849.75
07/29/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	3.15		14,852.90
08/31/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.600	1270-000	7.57		14,860.47
09/30/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.600	1270-000	7.33		14,867.80
10/31/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.600	1270-000	7.58		14,875.38
11/30/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.600	1270-000	7.34		14,882.72
12/30/05	14	BANK OF AMERICA, N.A.	Interest Rate 0.600	1270-000	7.58		14,890.30
01/31/06	14	BANK OF AMERICA, N.A.	Interest Rate 0.600	1270-000	7.59		14,897.89
02/28/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	10.61		14,908.50
03/31/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.66		14,921.16
04/28/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.26		14,933.42
05/31/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.69		14,946.11
06/14/06	000107	INTERNATIONAL SURETIES LTD 203 CARONDELET STREET SUITE 500 NEW ORLEANS, LA 70130	BOND #016018042	2300-000		11.65	14,934.46
06/30/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.28		14,946.74
07/31/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.69		14,959.43
08/31/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.71		14,972.14
09/29/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.31		14,984.45
10/31/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.73		14,997.18
11/30/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.33		15,009.51
12/29/06	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.75		15,022.26
01/31/07	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.76		15,035.02
02/28/07	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	11.53		15,046.55
03/30/07	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.78		15,059.33
04/30/07	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.38		15,071.71
05/31/07	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.80		15,084.51
06/04/07	000108	INTERNATIONAL SURETIES LTD 203 CARONDELET STREET	BOND #016018042	2300-000		30.00	15,054.51

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Exhibit B

Case No: 93-16187 -NLJ
Case Name: FIRST ASSURANCE & CASUALTY CO

Trustee Name: JANICE D. LOYD
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****8303 TIP Account

Taxpayer ID No: *****1566

For Period Ending: 09/03/09

Blanket Bond (per case limit): \$ 7,656,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		SUITE 500					
		NEW ORLEANS, LA 70130					
06/29/07	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.38		15,066.89
07/31/07	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.80		15,079.69
08/31/07	14	BANK OF AMERICA, N.A.	Interest Rate 1.000	1270-000	12.81		15,092.50
09/28/07	14	BANK OF AMERICA, N.A.	Interest Rate 0.750	1270-000	9.61		15,102.11
10/31/07	14	BANK OF AMERICA, N.A.	Interest Rate 0.750	1270-000	9.62		15,111.73
11/21/07	16	U.S. TREASURY	RESTITUTION PAYMENTS	1249-000	2,525.00		17,636.73
11/30/07	14	BANK OF AMERICA, N.A.	Interest Rate 0.650	1270-000	8.43		17,645.16
12/31/07	14	BANK OF AMERICA, N.A.	Interest Rate 0.500	1270-000	8.44		17,653.60
01/31/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.400	1270-000	6.99		17,660.59
02/29/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.300	1270-000	4.20		17,664.79
03/31/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	4.17		17,668.96
04/29/08	000109	JANICE D. LOYD	ATTY FEES PER ORDER 4/25/08	3110-000		9,880.00	7,788.96
		BELLINGHAM, COLLINS & LOYD					
		2050 OKLAHOMA TOWER					
		210 PARK AVENUE					
		OKC, OK 73102					
04/30/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.250	1270-000	3.55		7,792.51
05/30/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	0.99		7,793.50
06/03/08	000110	INTERNATIONAL SURETIES LTDO	BOND #016018012	2300-000		4.58	7,788.92
		701 POYDRAS STREET, STE 420					
		NEW ORLEANS, LA 70139					
		ATTN: MARLEY M. MORRIS					
06/30/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	0.96		7,789.88
07/31/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	0.99		7,790.87
08/29/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	0.99		7,791.86
09/30/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	0.96		7,792.82
10/31/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	0.76		7,793.58
11/13/08		Transfer to Acct #*****7358	Bank Funds Transfer	9999-000		6,420.00	1,373.58
11/28/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	0.39		1,373.97
12/31/08	14	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.08		1,374.05
01/30/09	14	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.01		1,374.06
02/27/09	14	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.01		1,374.07
03/23/09	16	U.S. TREASURY	RESTITUTION PAYMENT	1290-000	90,964.34		92,338.41
03/31/09	14	BANK OF AMERICA, N.A.	Interest Rate 0.020	1270-000	0.41		92,338.82
04/07/09		Transfer to Acct #*****7358	Bank Funds Transfer	9999-000		10.50	92,328.32
04/30/09	14	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	3.79		92,332.11
05/29/09	14	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	3.92		92,336.03
06/02/09		Transfer to Acct #*****7358	Bank Funds Transfer	9999-000		98.15	92,237.88
06/30/09	14	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	3.79		92,241.67
07/31/09	14	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	3.92		92,245.59
08/31/09	14	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	3.92		92,249.51
* 09/01/09	14	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	3.16		92,252.67
09/01/09		Transfer to Acct #*****7358	Bank Funds Transfer	9999-000		3.92	92,248.75
09/01/09		Transfer to Acct #*****7358	Final Posting Transfer	9999-000		92,248.75	0.00
09/02/09		Transfer from Acct #*****7358	Bank Funds Transfer	9999-000	3.16		3.16

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Exhibit B

Case No: 93-16187 -NLJ

Case Name: FIRST ASSURANCE & CASUALTY CO

Trustee Name: JANICE D. LOYD

Bank Name: BANK OF AMERICA, N.A.

Account Number / CD #: *****8303 TIP Account

Taxpayer ID No: *****1566

For Period Ending: 09/03/09

Blanket Bond (per case limit): \$ 7,656,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
* 09/03/09	14	Reverses Interest on 09/01/09	INTEREST REC'D FROM BANK never received from bank	1270-000	-3.16		0.00

Account	Balance Forward	0.00		
*****8303	3 Deposits	136,229.11	11 Checks	38,065.24
	88 Interest Postings	614.29	0 Adjustments Out	0.00
			5 Transfers Out	98,781.32
	Subtotal	\$ 136,843.40	Total	\$ 136,846.56
	0 Adjustments In	0.00		
	1 Transfers In	3.16		
	Total	\$ 136,846.56		

FORM 2

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Exhibit B

Case No: 93-16187 -NLJ

Case Name: FIRST ASSURANCE & CASUALTY CO

Trustee Name: JANICE D. LOYD

Bank Name: BANK OF AMERICA, N.A.

Account Number / CD #: *****7358 Checking - Non Interest

Taxpayer ID No: *****1566

For Period Ending: 09/03/09

Blanket Bond (per case limit): \$ 7,656,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
11/13/08		Transfer from Acct #*****8303	Bank Funds Transfer	9999-000	6,420.00		6,420.00
11/13/08	000101	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	ATTY FEES PER ORDER 11/12/08	3110-000		6,420.00	0.00
04/07/09		Transfer from Acct #*****8303	Bank Funds Transfer	9999-000	10.50		10.50
04/07/09	000102	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	UNPAID ATTY EXPENSES - PER ORDER 6/21/01	3120-000		10.50	0.00
06/02/09		Transfer from Acct #*****8303	Bank Funds Transfer	9999-000	98.15		98.15
06/02/09	000103	INTERNATIONAL SURETIES LTD. 701 POYDRAS STREET, STE 420 NEW ORLEANS, LA 70139 ATTN: MARLEY M. MORRIS	BOND #016018042	2300-000		98.15	0.00
09/01/09		Transfer from Acct #*****8303	Bank Funds Transfer	9999-000	3.92		3.92
09/01/09		Transfer from Acct #*****8303	Transfer In From MMA Account	9999-000	92,248.75		92,252.67
09/01/09	000104	MICHAEL E. DEEBA P O BOX 2895 OKLAHOMA CITY, OK 73101	ACCOUNTANT FEES PER ORDER 8/31/09			1,775.76	90,476.91
			Fees 1,712.50	3410-000			90,476.91
			Expenses 63.26	3420-000			90,476.91
09/01/09	000105	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	ATTY FEES PER ORDER 8/31/09	3110-000		2,940.00	87,536.91
09/02/09		Transfer to Acct #*****8303	Bank Funds Transfer	9999-000		3.16	87,533.75

Account	Balance Forward	0.00		
*****7358	0 Deposits	0.00	5 Checks	11,244.41
	0 Interest Postings	0.00	0 Adjustments Out	0.00
	Subtotal	\$ 0.00	1 Transfers Out	3.16
			Total	\$ 11,247.57
	0 Adjustments In	0.00		
	5 Transfers In	98,781.32		
	Total	\$ 98,781.32		

FORM 2

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Exhibit B

Case No: 93-16187 -NLJ

Case Name: FIRST ASSURANCE & CASUALTY CO

Trustee Name: JANICE D. LOYD

Bank Name: BANK OF AMERICA, N.A.

Account Number / CD #: *****7358 Checking - Non Interest

Taxpayer ID No: *****1566

For Period Ending: 09/03/09

Blanket Bond (per case limit): \$ 7,656,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)

Report Totals

Balance Forward	0.00		
3 Deposits	136,229.11	20 Checks	49,309.65
88 Interest Postings	614.29	0 Adjustments Out	0.00
		7 Transfers Out	119,370.77
Subtotal	\$ 136,843.40	Total	\$ 168,680.42
0 Adjustments In	0.00		
7 Transfers In	119,370.77		
Total	\$ 256,214.17	Net Total Balance	\$ 87,533.75

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 93-16187		Page 1		Date: September 03, 2009		
Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
025 2300-00	INTERNATIONAL SURETIES, LTD. 210 BARONNE ST. SUITE 1700 NEW ORLEANS LA 70112	Administrative		\$10.81	\$10.81	\$0.00
025 2300-00	INTERNATIONAL SURETIES, LTD. 210 BARONNE ST. SUITE 1700 NEW ORLEANS LA 70112	Administrative		\$2.33	\$2.33	\$0.00
025 2300-00	INTERNATIONAL SURETIES, LTD. 210 BARONNE ST. SUITE 1700 NEW ORLEANS LA 70112	Administrative		\$3.46	\$3.46	\$0.00
025 2300-00	INTERNATIONAL SURETIES, LTD. 210 BARONNE ST. SUITE 1700 NEW ORLEANS LA 70112	Administrative		\$7.39	\$7.39	\$0.00
025 2300-00	INTERNATIONAL SURETIES LTD 210 BARONNE STREET SUITE 1700 NEW ORLEANS, LA 70112-1570	Administrative		\$10.44	\$10.44	\$0.00
025 2300-00	INTERNATIONAL SURETIES LTD 210 BARONNE STREET SUITE 1700 NEW ORLEANS, LA 70112-1570	Administrative		\$10.30	\$10.30	\$0.00
025 2300-00	INTERNATIONAL SURETIES LTD 203 CARONDELET STREET SUITE 500 NEW ORLEANS, LA 70130	Administrative		\$30.00	\$30.00	\$0.00
999 2300-00	INTERNATIONAL SURETIES LTDO 701 POYDRAS STREET, STE 420 NEW ORLEANS, LA 70139 ATTN: MARLEY M. MORRIS	Administrative		\$4.58	\$4.58	\$0.00
999 2300-00	INTERNATIONAL SURETIES LTD. 701 POYDRAS STREET, STE 420 NEW ORLEANS, LA 70139 ATTN: MARLEY M. MORRIS	Administrative		\$98.15	\$98.15	\$0.00
0 999 2300-00	INTERNATIONAL SURETIES LTD. 701 POYDRAS STREET, STE 420 NEW ORLEANS, LA 70139 ATTN: MARLEY M. MORRIS	Administrative		\$500.00	\$500.00	\$0.00
0 999 2300-00	INTERNATIONAL SURETIES LTD. 701 POYDRAS STREET, STE 420 NEW ORLEANS, LA 70139 ATTN: MARLEY M. MORRIS	Administrative		\$1,023.00	\$1,023.00	\$0.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 93-16187		Page 2		Date: September 03, 2009		
Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
0 999 2300-00	INTERNATIONAL SURETIES	Administrative		\$333.00	\$333.00	\$0.00
0 999 2300-00	INTERNATIONAL SURETIES LTD. 701 POYDRAS STREET, STE 420 NEW ORLEANS, LA 70139 ATTN: MARLEY M. MORRIS	Administrative		\$58.00	\$58.00	\$0.00
0 999 2300-00	INTERNATIONAL SURETIES	Administrative		\$93.56	\$93.56	\$0.00
0 999 2300-00	INTERNATIONAL SURETIES LTD. 701 POYDRAS STREET, STE 420 NEW ORLEANS, LA 70139 ATTN: MARLEY M. MORRIS	Administrative		\$3.84	\$3.84	\$0.00
0 999 2300-00	INTERNATIONAL SURETIES LTD. 701 POYDRAS STREET, STE 420 NEW ORLEANS, LA 70139 ATTN: MARLEY M. MORRIS	Administrative		\$206.01	\$206.01	\$0.00
0 999 2300-00	INTERNATIONAL SURETIES LTD. 701 POYDRAS STREET, STE 420 NEW ORLEANS, LA 70139 ATTN: MARLEY M. MORRIS	Administrative		\$5.69	\$5.69	\$0.00
0 999 2300-00	INTERNATIONAL SURETIES LTD. 701 POYDRAS STREET, STE 420 NEW ORLEANS, LA 70139 ATTN: MARLEY M. MORRIS	Administrative		\$178.83	\$178.83	\$0.00
0 001 2950-00	US TRUSTEE	Administrative		\$250.00	\$250.00	\$0.00
0 001 2950-00	US TRUSTEE	Administrative		\$250.00	\$250.00	\$0.00
0 000 2990-00	GARFIELD COUNTY TREASURER	Administrative		\$98.62	\$0.00	\$98.62
0 000 2990-00	OKLAHOMA TAX COMMISSION	Administrative		\$51.91	\$51.91	\$0.00
001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE	Administrative		\$43,152.10	\$43,152.10	\$0.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 93-16187		Page 3		Date: September 03, 2009		
Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
	OKC, OK 73102					
025 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$4,823.00	\$4,823.00	\$0.00
001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$9,880.00	\$9,880.00	\$0.00
001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$6,420.00	\$6,420.00	\$0.00
001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$2,940.00	\$2,940.00	\$0.00
0 001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$7,476.56	\$7,476.56	\$0.00
0 001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$35,000.00	\$35,000.00	\$0.00
0 001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$30,000.00	\$30,000.00	\$0.00
0 001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$100,000.00	\$100,000.00	\$0.00
0 001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$20,000.00	\$20,000.00	\$0.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 93-16187		Page 4		Date: September 03, 2009		
Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
0 001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$5,000.00	\$5,000.00	\$0.00
0 001 3110-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$1,673.29	\$1,673.29	\$0.00
025 3120-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$145.83	\$145.83	\$0.00
025 3120-00	ROBERT BRACE & TIMOTHY COHELAN c/o HOLLISTER & BRACE P.O. BOX 630 SANTA BARBARA, CA 93102	Administrative		\$21,856.81	\$21,856.81	\$0.00
0 001 3120-00	JANICE D. LOYD BELLINGHAM, COLLINS & LOYD 2050 OKLAHOMA TOWER 210 PARK AVENUE OKC, OK 73102	Administrative		\$4,303.57	\$4,303.57	\$0.00
025 3210-00	HOLLISTER & BRACE 1126 SANTA BARBARA STREET SANTA BARBARA, CA 93101	Administrative		\$27,170.63	\$27,170.63	\$0.00
0 001 3210-00	SAVORY & CO	Administrative		\$5,412.90	\$5,412.90	\$0.00
0 001 3210-00	BRACE & ASSOCIATES	Administrative		\$53,980.69	\$53,980.69	\$0.00
0 001 3210-00	TIMOTHY DOWD	Administrative		\$2,236.76	\$2,236.76	\$0.00
0 001 3210-00	MICHAEL DOMINIQUE	Administrative		\$3,262.12	\$3,262.12	\$0.00
0 001 3210-00	KWAME MUMINA	Administrative		\$8,074.53	\$8,074.53	\$0.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 93-16187		Page 5		Date: September 03, 2009		
Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
025 3410-00	D.R. PAYNE & ASSOCIATES 119 NORTH ROBINSON, SUITE 400 OKC, OK 73102	Administrative		\$963.00	\$963.00	\$0.00
001 3410-00	MICHAEL E. DEEBA P O BOX 2895 OKLAHOMA CITY, OK 73101	Administrative		\$1,775.76	\$1,775.76	\$0.00
001 3410-00	D.R. PAYNE & ASSOCIATES 119 N. ROBINSON SUITE 400 OKLAHOMA CITY, OK 73102	Administrative		\$21,590.50	\$21,590.50	\$0.00
001 3410-00	D.R. PAYNE & ASSOCIATES 119 N. ROBINSON SUITE 400 OKLAHOMA CITY, OK 73102	Administrative		\$5,855.46	\$5,855.46	\$0.00
010 3410-00	D.R. PAYNE & ASSOCIATES 119 N. ROBINSON SUITE 400 OKLAHOMA CITY, OK 73102	Administrative		\$7,727.50	\$7,727.50	\$0.00
001 3610-00	R.C. MAY & ASSOCIATES 7101 NW HIDELBERG RD. EDMOND, OK 73003	Administrative		\$3,395.07	\$3,395.07	\$0.00
017 070 7100-00	STOWELL, ANTON & KRAMER P O BOX 11059 TALLAHASSEE, FL 32302	Unsecured	Filed 12/03/93	\$4,887.26	\$0.00	\$4,887.26
020 070 7100-00	PEDDER, STOVER ET AL 3445 GOLDEN GATE WAY P O BOX 479 LAFAYETTE, CA 94549-0479	Unsecured	Filed 12/06/93	\$15,243.56	\$0.00	\$15,243.56
021 070 7100-00	DANIEL'S GARAGE 18525 TOLHAM STREET ROSEDA, CA 91335	Unsecured	Filed 12/06/93	\$4,586.14	\$0.00	\$4,586.14
091 070 7100-00	RICH DOSS, INC P O BOX 4080 SANTA ANA, CA 95402	Unsecured	Filed 12/03/93	\$10,842.05	\$0.00	\$10,842.05
092 070 7100-00	MID-WEST CRANE RENTAL, INC. C/O RICHARD L. KUEHN, PRES 3020 CRAND ROAD P O BOX 1157 GARDEN CITY, KS 67846	Unsecured	Filed 12/03/93	\$19,100.00	\$0.00	\$19,100.00
095 070 7100-00	T.J. PONDER TRUCKING 1519 E. MEYER EXETER, CA 93221	Unsecured	Filed 12/16/93	\$6,877.50	\$0.00	\$6,877.50

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 93-16187		Page 6		Date: September 03, 2009		
Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
101 070 7100-00	LA FOLLETTE, JOHNSON ET AL 2677 NORTH MAIN STREET #901 SANTA ANA, CA 92701	Unsecured	Filed 12/20/93	\$163,256.73	\$0.00	\$163,256.73
111 070 7100-00	JOHN BALATTI C/O EDWARD A. FRIEND 703 MARKET ST. #1407 SAN FRANCISCO, CA 94103	Unsecured	Filed 12/23/93	\$10,350.00	\$0.00	\$10,350.00
114 070 7100-00	AMERICAN COACH NATIONWIDE LIMO SERVICE 433 AIRPORT BLVD. #322 BURLINGAME, CA 94010	Unsecured	Filed 12/30/93	\$1,996.63	\$0.00	\$1,996.63
116 070 7100-00	PRAFUL "PETER" PATEL P O BOX 617 QUINCY, CA 95971	Unsecured	Filed 01/07/94	\$44,242.41	\$0.00	\$44,242.41
117 070 7100-00	AMERICAN ARBITRATION ASSOC 140 WEST 51ST STREET NEW YORK, NY 10020-1203	Unsecured	Filed 01/13/94	\$450.00	\$0.00	\$450.00
121 070 7100-00	CITY OF MARTINEZ C/O VALERIE PISTOLE ASSISTANT CITY ATTY 2455 BENNETT VALLEY RD. #201B SANTA ROSA, CA 95404	Unsecured	Filed 01/27/94	\$91,351.72	\$0.00	\$91,351.72
123 070 7100-00	FRANK H. ROBERTS 50 WEST LIBERTY STREET #750 RENO, NV 89501	Unsecured	Filed 01/31/94	\$3,998.40	\$0.00	\$3,998.40
126 070 7100-00	FUJITSU OF AMERICA INC C/O MITCHELL & DECLERCK 202 W. BROADWAY ENID, OK 73701	Unsecured	Filed 02/07/94	\$1,287,393.76	\$0.00	\$1,287,393.76
128 070 7100-00	INDUSTRIAL CO OF SAN DIEGO INC C/O ROBERT RIGGS 2054 UNIVERSITY AVE, 4TH FLOOR BERKELEY, CA 94704	Unsecured	Filed 02/07/94	\$195,142.25	\$0.00	\$195,142.25
131 070 7100-00	DP INSURANCE AGENCY C/O MARK FLEWELLING 626 WILSHIRE BLVD #804 LOS ANGELES, CA 90017	Unsecured	Filed 02/14/94	\$50,200.00	\$0.00	\$50,200.00
137 070 7100-00	SULYMANKHEL ET AL 2261 N MAIN ST. WALNUT CREEK, CA 94596	Unsecured	Filed 02/18/94	\$8,218.93	\$0.00	\$8,218.93
138 070 7100-00	ROY YAS TRANSPORTATIN INC EXPRESS AIRPORT SHUTTLE 110 DILLON AVENUE CAMPBELL, CA 95008	Unsecured	Filed 02/18/94	\$1,484.93	\$0.00	\$1,484.93

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 93-16187		Page 7		Date: September 03, 2009		
Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
139 070 7100-00	HAGOP HOVAKIMIAN C/O VICKEN I SIMONIAN 131 NORTH EL MOLINO AVE. #310 PASADENA, CA 91101-1873	Unsecured	Filed 02/22/94	\$28,020.00	\$0.00	\$28,020.00
141 070 7100-00	LESLIE CUNNINGHAM 99 CYNTHIA DRIVE PLEASANT HILLS, CA 94523	Unsecured	Filed 02/22/94	\$6,498.20	\$0.00	\$6,498.20
142 070 7100-00	H. KELLY TRUCKING P O BOX 2705 SO. SAN FRANCISCO, CA 94080	Unsecured	Filed 02/22/94	\$1,524.00	\$0.00	\$1,524.00
143 070 7100-00	EIBERGER, STACY, SMITH ET AL 3500 REPUBLIC PLAZA 370 SEVENTEENTH STREET DENVER, CO 81501-2690	Unsecured	Filed 02/24/94	\$8,550.89	\$0.00	\$8,550.89
146 070 7100-00	FETZER'S INC. C/O PATRICK S. HENDRICKSON 60 EAST SOUTH TEMPLE #1800 SALT LAKE CITY, UT 84111	Unsecured	Filed 03/10/94	\$127,943.87	\$0.00	\$127,943.87
147 070 7100-00	STATE FARM INSURANCE 7755 PARDEE LANE OAKLAND, CA 94621	Unsecured	Filed 03/11/94	\$124.41	\$0.00	\$124.41
150 070 7100-00	JAMES M. CONDIT C/O MICHAEL L. ROBERTS P O DRAWER 49 GADSDEN, AL 35902	Unsecured	Filed 03/14/94	\$30,000.00	\$0.00	\$30,000.00
153 070 7100-00	BELL ATLANTIC TRICON LEASING CORP 95 NORTH ROUTE 17 SOUTH PARAMUS, NJ 07652	Unsecured	Filed 03/22/94	\$4,939.06	\$0.00	\$4,939.06
154 070 7100-00	SMITH-EMERY COMPANY RODNEY MOSS BROWN & BROWN P.C. 10100 SANTA MONICA BLVD, SUITE 2 LOS ANGELES, CA 90067-4167	Unsecured	Filed 03/23/94	\$6,767.00	\$0.00	\$6,767.00
156 070 7100-00	LVI ENVIRONMENTAL SERVICES, INC. 470 PARK AVENUE SOUTH - 11TH FL. NEW YORK, NY 10016	Unsecured	Filed 03/24/94	\$22,857.00	\$0.00	\$22,857.00
158 070 7100-00	RAUL, IBARRA, AURELIA ET AL C/O THEODORE FLIER 15821 VENTURA BLVD, SUITE 235 ENCINO, CA 91436	Unsecured		\$13,600.00	\$0.00	\$13,600.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number:	93-16187	Page 8		Date: September 03, 2009		
Debtor Name:	FIRST ASSURANCE & CASUALTY CO	Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
159 070 7100-00	ALLSTATE INSURANCE/COLIN BERGER VENGROFF, WILLIAMS & ASSOC. 93 CENTERSHORE RD. CENTERPORT, NY 11721	Unsecured	Filed 04/04/94	\$684.00	\$0.00	\$684.00
164 070 7100-00	LAKE CITY COMMUNITY COLLEGE C/O PATRICIA LEVY RITSCH P O BOX 3273 TAMPA, FL 33601-3273	Unsecured	Filed 04/11/94	\$119,425.90	\$0.00	\$119,425.90
166 070 7100-00	YOLANDA LISTER C/O BRUCE STUART 5901 GREEN VALLEY CIRCLE SUITE 325 CULVER CITY, CA 90230	Unsecured	Filed 04/11/94	\$15,081.00	\$0.00	\$15,081.00
167 070 7100-00	LEASETEC CORPORATION 1401 PEARL ST #200 BOULDER, CO 80302	Unsecured	Filed 04/14/94	\$9,333.41	\$0.00	\$9,333.41
169 070 7100-00	FEREYDOUN NEKOUUE C/O TAS PANOS 701 B ST, SUITE 1300 SAN DIEGO, CA 92101	Unsecured	Filed 04/15/94	\$10,411.06	\$0.00	\$10,411.06
171 070 7100-00	JAGROOP GRILL JOHN G. MICHAEL BAKER MANOCK & JENSEN 5260 N. PALM AVE SUITE 421 FRESNO, CA 93704	Unsecured	Filed 04/18/94	\$20,548.26	\$0.00	\$20,548.26
174 070 7100-00	AARON INSURANCE ADJUSTERS INC FRED ORTEGIES 139 MADRID AVE NEWBERRY PARK, CA 91320	Unsecured	Filed 04/21/94	\$77,071.14	\$0.00	\$77,071.14
176 070 7100-00	ELIZABETH ROBINSON C/O GORDON A. GLENN 4248 ADAMS AVE SAN DIEGO, CA 93116-2518	Unsecured	Filed 04/21/94	\$25,084.00	\$0.00	\$25,084.00
179 070 7100-00	CAROL BRENNAN & ASSOCIATES 4444 RIVERSIDE DRIVE, SUITE 104 BURBANK, CA 91505	Unsecured	Filed 04/22/94	\$419.50	\$0.00	\$419.50
180 070 7100-00	MR. ROBERT T. POPE GALAM, LEWIS & POPE 350 WEST ASH STREET, SUITE 1002 SAN DIEGO, CA 92101	Unsecured	Filed 04/25/94	\$38,737.85	\$0.00	\$38,737.85
184 070 7100-00	BORTON, PETRINI & CONRON 1600 TRUXTUN AVENUE P.O. BOX 2026 BAKERSFIELD, CA 93303	Unsecured	Filed 04/26/94	\$321,789.34	\$0.00	\$321,789.34

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ANALYSIS OF CLAIMS REGISTER

Case Number:	93-16187	Page 9			Date: September 03, 2009	
Debtor Name:	FIRST ASSURANCE & CASUALTY CO	Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
185 070 7100-00	BYUNG HAK CHOO C/O ROBERT T. SCHIRLE 3700 WILSHIRE BLVD. SUITE 800 LOS ANGELES, CA 90010	Unsecured	Filed 04/28/94	\$7,500.00	\$0.00	\$7,500.00
187 070 7100-00	STOCKDALE & PECKHAM 801 S. GRAND AVENUE, 11TH FLOOR LOS ANGELES, CA 90017	Unsecured	Filed 04/29/94	\$238,148.28	\$0.00	\$238,148.28
192 070 7100-00	CSAA P O BOX 579570 MODESTO, CA 95357-9570	Unsecured	Filed 05/23/94	\$2,393.17	\$0.00	\$2,393.17
193 070 7100-00	COLORADO MUSEUM OF HISTORY HISTORY RICHARD A. WESTFALL DAVIS GRAHAM & STUBBS 370 17TH STREET, SUITE 4700 DENVER, CO 80202	Unsecured	Filed 05/23/94	\$537,634.58	\$0.00	\$537,634.58
195 070 7100-00	MOUNTAINWEST FINANCIAL OFFICE DEPOT CREDIT PLAN P O BOX 7004 SIOUX FALLS, SD 57117	Unsecured	Filed 05/31/94	\$843.33	\$0.00	\$843.33
196 070 7100-00	DUDLEY, DUDLEY WINDLE ET AL UNIVERSITY BUILDING 2501 N. MESA, SUITE 200 EL PASO, TX 79902	Unsecured	Filed 06/06/94	\$2,366.06	\$0.00	\$2,366.06
198 070 7100-00	DUDLEY, DUDLEY, WINDLE ET AL UNIVERSITY BLDG 2501 N. MESA, SUITE 200 EL PASO, TX 79902	Unsecured	Filed 06/06/94	\$6,144.66	\$0.00	\$6,144.66
203 070 7100-00	ELDER & PHILLIPS 562 WHITE AVENUE GRAND JUNCTION, CO 81501-2690	Unsecured	Filed 06/10/94	\$899.50	\$0.00	\$899.50
204 070 7100-00	JAGTAR S. KALKAT MOHINDER S. MANN 1027 W. TAYLOR STREET SAN JOSE, CA 95126	Unsecured	Filed 06/13/94	\$256,547.01	\$0.00	\$256,547.01
208 070 7100-00	PATTY JO WYLIE 1131 14TH ST. APT 2 SANTA MONICA, CA 90403	Unsecured	Filed 06/13/94	\$2,065.32	\$0.00	\$2,065.32
209 070 7100-00	HENRY A. SOUCY 601 S. GRAMERCY PL. #107 LOS ANGELES, CA 90005	Unsecured	Filed 06/14/94	\$10,460.97	\$0.00	\$10,460.97

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Case Number: 93-16187		Page 10		Date: September 03, 2009		
Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
210 070 7100-00	STONEWALL INSURANCE COMPANY P O BOX 11626 BIRMINGHAM, AL 35202-1626	Unsecured	Filed 06/17/94	\$1,494.35	\$0.00	\$1,494.35
211 070 7100-00	AGUSTIN SANCHEZ C/O JUAN A. GONZALEZ 1312 MONTANA EL PASO, TX 79902	Unsecured	Filed 06/17/94	\$413,745.89	\$0.00	\$413,745.89
217 070 7100-00	SHANE CLARKE P O BOX 641 FOREST FALLS, CA 92339	Unsecured	Filed 07/05/94	\$480.70	\$0.00	\$480.70
220 070 7100-00	STONEWALL INSURANCE COMPANY P O BOX 11626 BIRMINGHAM, AL 35202-1626	Unsecured	Filed 07/06/94	\$1,370.71	\$0.00	\$1,370.71
221 070 7100-00	PLAZA SHELL 81-950 HIGHWAY III INDIO, CA 92201	Unsecured	Filed 07/21/94	\$7,644.00	\$0.00	\$7,644.00
224 070 7100-00	FIREMAN'S FUND INSURANCE CO P O BOX 15108 SACRAMENTO, CA 95851-1108	Unsecured	Filed 08/01/94	\$709.82	\$0.00	\$709.82
225 070 7100-00	JILL ALLYSON BERRY & MARK BERRY C/O BRUCE W. HODGE JOHNSON & DAVIS LLP 402 EAST VAN BUREN ST. HARLINGEN, TX 78550	Unsecured	Filed 08/01/94	\$629,311.21	\$0.00	\$629,311.21
232 070 7100-00	DUDLEY, DUDLEY, WINDLE ET AL UNIVERSITY BUILDING 2501 N. MESA, SUITE 200 EL PASO, TX 79902	Unsecured	Filed 08/04/94	\$15,069.45	\$0.00	\$15,069.45
236 070 7100-00	MAGNOLIA SHELL C/O DAVID AYOUB 1195 THOUSAND OAKS BLVD. THOUSAND OAKS, CA 91360	Unsecured	Filed 08/29/94	\$10,700.00	\$0.00	\$10,700.00
244 070 7100-00	JOHN H. GUTMAN 420 LEXINGTON AVE NEW YORK, NY 10170	Unsecured	Filed 04/26/94	\$4,500.00	\$0.00	\$4,500.00
246 070 7100-00	JOSWIG CONSTRUCTION INC C/O PEGGY BURKE BEVILLE PEACOCK & GAFFNEY 2348 SUNSET PONT RD CLEARWATER, FL 34625	Unsecured	Filed 10/05/94	\$18,885.25	\$0.00	\$18,885.25
247 070 7100-00	STEVE HADLEY BRUCE LANDAU ROSKY, LANDAU, STAHL & SHEEHY	Unsecured	Filed 10/11/94	\$11,000.00	\$0.00	\$11,000.00

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ANALYSIS OF CLAIMS REGISTER

Case Number: 93-16187		Page 11		Date: September 03, 2009		
Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
	8383 WILSHIRE BLVD SUITE 528 BEVERLY HILLS, CA 90211					
257 070 7100-00	EUREKA CONSTRUCTION JEREMY SUGERMAN 3 EMBARCADERO CENTER, SUITE 2280 SAN FRANCISCO, CA 94111	Unsecured	Filed 10/28/94	\$2,625.00	\$0.00	\$2,625.00
270 070 7100-00	ST. PAUL FIRE & MARINE INSURANCE CO WESTERN RECOVERY OFFICE P O BOX 10760 PHOENIX, AZ 85064	Unsecured	Filed 11/04/94	\$2,674.96	\$0.00	\$2,674.96
271 070 7100-00	BRIN & BRIN 118 E. CANO EDINBURG, TX 78539	Unsecured	Filed 11/03/94	\$5,822.25	\$0.00	\$5,822.25
273 070 7100-00	BELINDA J. SWEAT DBA BJS TAVERN P O BOX 694 SHAWNEETOWN, IL 62984	Unsecured	Filed 11/07/94	\$6,491.82	\$0.00	\$6,491.82
282 070 7100-00	CALIFORNIA STATE AUTOMOBILE ASSOC INTER-INSURANCE BUREAU PRESTON, STEFFEN, KATZEN 1900 EMBARCADERO, SUITE 305 OAKLAND, CA 94606	Unsecured	Filed 11/10/94	\$1,537.96	\$0.00	\$1,537.96
287 070 7100-00	DAVID C. BUTLER P O BOX 3487 ENID, OK 73702-3487	Unsecured	Filed 11/14/94	\$129.75	\$0.00	\$129.75
288 070 7100-00	BRENNAN, CATES & CONSTANCE 10 EXECUTIVE WOODS COURT BELLEVILLE, IL 62221	Unsecured	Filed 11/14/94	\$4,628.20	\$0.00	\$4,628.20
292 070 7100-00	SELECTEL CORP 125 E. BAKER ST. SUITE 120W COSTA MESA, CA 92625	Unsecured	Filed 11/17/94	\$2,840.63	\$0.00	\$2,840.63
294 070 7100-00	JOHN H. GUTMAN 420 LEXINGTON AVE NEW YORK, NY 10170	Unsecured	Filed 11/17/94	\$1,094.26	\$0.00	\$1,094.26
297 070 7100-00	DORIS S. CHRIQUI 451 S. MAPLE DR. #4 BEVERLY HILLS, CA 90212	Unsecured	Filed 11/14/94	\$3,103.00	\$0.00	\$3,103.00
298 070 7100-00	THE BANK OF CALIFORNIA T. SCOTT SHEA 12301 WILSHIRE BLVD, #600 LOS ANGELES, CA 90025	Unsecured	Filed 11/16/94	\$542,411.04	\$0.00	\$542,411.04

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number: 93-16187		Page 12		Date: September 03, 2009		
Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
299 070 7100-00	CHUCK & SAM'S AUTOMOTIVE CHUCK WARNER 2045 WEST COMMONWEALTH AVENUE FULLERTON, CA 92633	Unsecured	Filed 11/17/94	\$3,276.58	\$0.00	\$3,276.58
300 070 7100-00	HIBBS ROBERTS LEMONS ET AL 50 W. LIBERTY ST. SUITE 750 RENO, NV 89501	Unsecured	Filed 11/18/94	\$3,998.40	\$0.00	\$3,998.40
302 070 7100-00	GOLDEN STATE RECOVERY P O BOX 534 SANTA MARIA, CA 93456	Unsecured	Filed 11/21/94	\$2,000.00	\$0.00	\$2,000.00
304 070 7100-00	OLSEN PEST CONTROL 110 PACIFIC AVE #131 SAN FRANCISCO, CA 94111	Unsecured	Filed 11/21/94	\$2,739.82	\$0.00	\$2,739.82
305 070 7100-00	ANDREWS AIR CORP 405 VICTORY AVE, UNIT D S. SAN FRANCISCO, CA 94080	Unsecured	Filed 11/21/94	\$1,890.00	\$0.00	\$1,890.00
307 070 7100-00	INSURANCE INDUSTRY CONSULTANTS 1815 THE EXCHANGE, SUITE 150 ATLANTA, GA 30339	Unsecured	Filed 11/23/94	\$2,881.75	\$0.00	\$2,881.75
308 070 7100-00	FOJOLA JACKSON JESSE KAPLAN 777 CAMPUS COMMONS RD. SUITE 180 SACRAMENTO, CA 95825	Unsecured	Filed 11/25/94	\$500.00	\$0.00	\$500.00
313 070 7100-00	STEIN INVESTIGATION AGENCY 616 S. WESTMORELAND AVENUE LOS ANGELES, CA 90005	Unsecured	Filed 12/01/94	\$5,581.95	\$0.00	\$5,581.95
318 070 7100-00	PATRICIA L. HUBBARD ALL AMERICAN REPORTERS 1651 E. FOURTH ST. SUITE 133 SANTA ANA, CA 92701	Unsecured	Filed 12/05/94	\$364.20	\$0.00	\$364.20
321 070 7100-00	G.S. STYLES CONTRACTING CO GREGG OR CARLA STYLES 1060 ARCADIA RD. ENCINITAS, CA 92024	Unsecured	Filed 12/05/94	\$3,060.15	\$0.00	\$3,060.15
322 070 7100-00	BOB STORY SHADOW WOOD OFFICE PARK 5863 SW 29TH STREET TOPEKA, KS 66614-2493	Unsecured	Filed 12/05/94	\$10,655.20	\$0.00	\$10,655.20
324 070 7100-00	DOOLEY & RUCKER 3300 OAK LAWN AVENUE SUITE 602 L.B. 45 DALLAS, TX 75219	Unsecured	Filed 11/30/94	\$897.85	\$0.00	\$897.85

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number:	93-16187	Page 13			Date: September 03, 2009	
Debtor Name:	FIRST ASSURANCE & CASUALTY CO	Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
326 070 7100-00	CALIFORNIA STATE AUTOMOBILE ASSOC. ATTN: THOMAS ADLER P O BOX 250 CAPITOLA, CA	Unsecured	Filed 12/08/94	\$1,404.39	\$0.00	\$1,404.39
329 070 7100-00	JOSE & SYLVIA ALVARADO C/O DAVID S. GRAGG JEFFERS, BROOK ET AL 745 E. MULBERRY, 9TH FLOOR SAN ANTONIO, TX 78212	Unsecured	Filed 12/09/94	\$1,132,642.38	\$0.00	\$1,132,642.38
331 070 7100-00	SENAX CORP. ROBERT KOVSKY P O BOX 240 OAKLAND, CA 94694	Unsecured	Filed 12/12/94	\$3,400.00	\$0.00	\$3,400.00
334 070 7100-00	HASSIM KASSEM FRESNO SUPERMARKET 1750 S. ORANGE FRESNO, CA 93702	Unsecured	Filed 12/12/94	\$44,274.83	\$0.00	\$44,274.83
338 070 7100-00	SALVADORE M. PIAZZA PIAZZA & SONS TRUCKING 8120 BERRY AVE #G SACRAMENTO, CA 92828	Unsecured	Filed 12/13/94	\$14,000.00	\$0.00	\$14,000.00
340 070 7100-00	CAMBIO CO INC. 6066 FEDERAL BLVD. SAN DIEGO, CA 92114	Unsecured	Filed 12/14/94	\$4,732.00	\$0.00	\$4,732.00
341 070 7100-00	DONAHUE, GALLAGHER ET AL 1646 N. CALIFORNIA BLVD #310 WALNUT CREEK, CA 94596	Unsecured	Filed 12/15/94	\$1,877.79	\$0.00	\$1,877.79
350 070 7100-00	JOHN H. GUTMAN 420 LEXINGTON AVE. NEW YORK, NY 10170	Unsecured	Filed 12/22/94	\$2,531.25	\$0.00	\$2,531.25
354 070 7100-00	DIRECT LINE DISTRIBUTION INC. DBA NSD WAREHOUSEING & DISTRIBUTING SYSTEMS OF CALIFORNIA 2730 EL PRESIDIO ST. LONG BEACH, CA 90810-1117	Unsecured	Filed 12/27/94	\$11,232.12	\$0.00	\$11,232.12
362 070 7100-00	S & B MINI MARKET 20028 SATICOY ST. CANOGA PARK, CA 91306	Unsecured	Filed 01/09/95	\$1,500.00	\$0.00	\$1,500.00
366 070 7100-00	JUAN SALAS TRUCKING P O BOX 842 GONZALES, CA 93926	Unsecured	Filed 01/09/95	\$41,562.00	\$0.00	\$41,562.00
370 070 7100-00	AMERICAN PRESIDENT LINES LTD C/O SAM & FLYNN DELICH & WISE 580 CALIFORNIA STREET, SUITE 1750	Unsecured	Filed 01/12/95	\$19,204.19	\$0.00	\$19,204.19

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Debtor Name: FIRST ASSURANCE & CASUALTY CO		Claim Type Sequence				
Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
	SAN FRANCISCO, CA 94104					
377 070 7100-00	DARRELL L. GREEN INC C/O DENNIS A. MEDEROS P O BOX 29 TULARE, CA 93275	Unsecured	Filed 01/13/95	\$21,500.00	\$0.00	\$21,500.00
382 070 7100-00	RONALD & RENE BLAIR C/O O'MAR & COOPER 2550 FIFTH AVENUE, SUITE 109 SAN DIEGO, CA 92103	Unsecured	Filed 01/13/95	\$1,648,667.82	\$0.00	\$1,648,667.82
390 070 7100-00	MISSION DEVELOPMENT CONSULTANTS 23029 GRAY FOX DRIVE CANYON LAKE, CA 92587	Unsecured	Filed 01/17/95	\$28,715.84	\$0.00	\$28,715.84
392 070 7100-00	HORIZON HEALTHCARE CORP C/O MICHAEL GREENE P O BOX V WALNUT CREEK, CA 94596-1270	Unsecured	Filed 01/17/95	\$304,387.47	\$0.00	\$304,387.47
395 070 7100-00	MCCAMBRIDGE DEIXLER 2049 CENTURY PARK E, SUITE 3200 LOS ANGELES, CA 90067-3206	Unsecured	Filed 01/17/95	\$65,294.57	\$0.00	\$65,294.57
397 070 7100-00	SPANISH CREEK MOTEL P O BOX 617 QUINCY, CA 94971	Unsecured	Filed 01/17/95	\$44,242.41	\$0.00	\$44,242.41
400 070 7100-00	KAMI AVIDAN C/O DONALD AINSLIE 14549 ARCHWOOD STREET, #211 VAN NUYS, CA 91405	Unsecured	Filed 01/17/95	\$24,000.00	\$0.00	\$24,000.00
401 070 7100-00	JOSEPH GRAHAM JR. , ET AL KIRKLAND & ELLIS 300 SOUTH GRAND AVENUE, SUITE 300 LOS ANGELES, CA 90071	Unsecured	Filed 01/17/95	\$166,980.00	\$0.00	\$166,980.00
404 070 7100-00	OSTERKAMP TRUCKING INC P O BOX 600 POMONA, CA 91769	Unsecured		\$198,452.44	\$0.00	\$198,452.44
440 070 7100-00	NORCO DELIVERY SERVICE C/O R. GIBSON PAGTER, JR. PAGTER & MILLER P O BOX 11300 SANTA ANA, CA 92711	Unsecured		\$169,739.90	\$0.00	\$169,739.90

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Case Number:	93-16187	Page 15	Date: September 03, 2009
Debtor Name:	FIRST ASSURANCE & CASUALTY CO	Claim Type Sequence	

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
Case Totals:				\$9,987,838.59	\$437,247.38	\$9,550,591.21

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 93-16187 NLJ

Case Name: FIRST ASSURANCE & CASUALTY CO

Trustee Name: JANICE D. LOYD

Claims of secured creditors will be paid as follows:

<i>Claimant</i>	<i>Proposed Payment</i>
_____	\$ _____
_____	\$ _____
_____	\$ _____

Applications for chapter 7 fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
<u>Trustee: JANICE D. LOYD</u>	\$ _____	\$ _____
<u>Attorney for trustee:</u>	\$ _____	\$ _____
<u>Appraiser:</u>	\$ _____	\$ _____
<u>Auctioneer:</u>	\$ _____	\$ _____
<u>Accountant:</u>	\$ _____	\$ _____
<u>Special Attorney for trustee:</u>	\$ _____	\$ _____
<u>Charges:</u>	\$ _____	\$ _____
<u>Fees:</u>	\$ _____	\$ _____
<u>Other:</u>	\$ _____	\$ _____
<u>Other:</u>	\$ _____	\$ _____

Applications for prior chapter fees and administrative expenses have been filed as follows:

<u>Attorney for debtor:</u>	\$	\$
<u>Attorney for:</u>	\$	\$
<u>Accountant for:</u>	\$	\$
<u>Appraiser for:</u>	\$	\$
<u>Other: NAME UNKNOWN</u>	\$	\$

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ _____ must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
		\$ _____	\$ _____

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be _____ percent.

Timely allowed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
	<i>STOWELL, ANTON &</i>		
<u>017</u>	<u>KRAMER</u>	\$ _____	\$ _____
<u>020</u>	<u>PEDDER, STOVER ET AL</u>	\$ _____	\$ _____
<u>021</u>	<u>DANIEL'S GARAGE</u>	\$ _____	\$ _____
<u>091</u>	<u>RICH DOSS, INC</u>	\$ _____	\$ _____

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
	MID-WEST CRANE		
<u>092</u>	<u>RENTAL, INC.</u>	<u>\$</u>	<u>\$</u>
<u>095</u>	<u>T.J. PONDER TRUCKING</u>	<u>\$</u>	<u>\$</u>
	LA FOLLETTE, JOHNSON		
<u>101</u>	<u>ET AL</u>	<u>\$</u>	<u>\$</u>
<u>111</u>	<u>JOHN BALATTI</u>	<u>\$</u>	<u>\$</u>
<u>114</u>	<u>AMERICAN COACH</u>	<u>\$</u>	<u>\$</u>
<u>116</u>	<u>PRAFUL "PETER" PATEL</u>	<u>\$</u>	<u>\$</u>
	AMERICAN ARBITRATION		
<u>117</u>	<u>ASSOC</u>	<u>\$</u>	<u>\$</u>
<u>121</u>	<u>CITY OF MARTINEZ</u>	<u>\$</u>	<u>\$</u>
<u>123</u>	<u>FRANK H. ROBERTS</u>	<u>\$</u>	<u>\$</u>
<u>131</u>	<u>DP INSURANCE AGENCY</u>	<u>\$</u>	<u>\$</u>
<u>126</u>	<u>FUJITSU OF AMERICA INC</u>	<u>\$</u>	<u>\$</u>
	INDUSTRIAL CO OF SAN		
<u>128</u>	<u>DIEGO INC</u>	<u>\$</u>	<u>\$</u>
<u>137</u>	<u>SULYMANKHEL ET AL</u>	<u>\$</u>	<u>\$</u>
	ROY YAS TRANSPORTATIN		
<u>138</u>	<u>INC</u>	<u>\$</u>	<u>\$</u>
<u>139</u>	<u>HAGOP HOVAKIMIAN</u>	<u>\$</u>	<u>\$</u>
<u>141</u>	<u>LESLIE CUNNINGHAM</u>	<u>\$</u>	<u>\$</u>
<u>142</u>	<u>H. KELLY TRUCKING</u>	<u>\$</u>	<u>\$</u>
	EIBERGER, STACY, SMITH		
<u>143</u>	<u>ET AL</u>	<u>\$</u>	<u>\$</u>
<u>146</u>	<u>FETZER'S INC.</u>	<u>\$</u>	<u>\$</u>
<u>147</u>	<u>STATE FARM INSURANCE</u>	<u>\$</u>	<u>\$</u>

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>150</u>	<u>JAMES M. CONDIT</u> <u>BELL ATLANTIC TRICON</u>	<u>\$</u>	<u>\$</u>
<u>153</u>	<u>LEASING CORP</u>	<u>\$</u>	<u>\$</u>
<u>154</u>	<u>SMITH-EMERY COMPANY</u> <u>LVI ENVIRONMENTAL</u>	<u>\$</u>	<u>\$</u>
<u>156</u>	<u>SERVICES, INC.</u> <u>RAUL, IBARRA, AURELIA</u>	<u>\$</u>	<u>\$</u>
<u>158</u>	<u>ET AL</u> <u>ALLSTATE</u> <u>INSURANCE/COLIN</u>	<u>\$</u>	<u>\$</u>
<u>159</u>	<u>BERGER</u> <u>LAKE CITY COMMUNITY</u>	<u>\$</u>	<u>\$</u>
<u>164</u>	<u>COLLEGE</u>	<u>\$</u>	<u>\$</u>
<u>166</u>	<u>YOLANDA LISTER</u>	<u>\$</u>	<u>\$</u>
<u>167</u>	<u>LEASETEC CORPORATION</u>	<u>\$</u>	<u>\$</u>
<u>169</u>	<u>FEREYDOUN NEKOUUE</u>	<u>\$</u>	<u>\$</u>
<u>171</u>	<u>JAGROOP GRILL</u> <u>AARON INSURANCE</u>	<u>\$</u>	<u>\$</u>
<u>174</u>	<u>ADJUSTERS INC</u>	<u>\$</u>	<u>\$</u>
<u>176</u>	<u>ELIZABETH ROBINSON</u> <u>CAROL BRENNAN &</u>	<u>\$</u>	<u>\$</u>
<u>179</u>	<u>ASSOCIATES</u>	<u>\$</u>	<u>\$</u>
<u>180</u>	<u>MR. ROBERT T. POPE</u> <u>BORTON, PETRINI &</u>	<u>\$</u>	<u>\$</u>
<u>184</u>	<u>CONRON</u>	<u>\$</u>	<u>\$</u>
<u>185</u>	<u>BYUNG HAK CHOO</u>	<u>\$</u>	<u>\$</u>

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>187</u>	<u>STOCKDALE & PECKHAM</u>	<u>\$</u>	<u>\$</u>
<u>193</u>	<u>COLORADO MUSEUM OF</u> <u>MOUNTAINWEST</u>	<u>\$</u>	<u>\$</u>
<u>195</u>	<u>FINANCIAL</u> <u>DUDLEY, DUDLEY</u>	<u>\$</u>	<u>\$</u>
<u>196</u>	<u>WINDLE ET AL</u>	<u>\$</u>	<u>\$</u>
<u>192</u>	<u>CSAA</u> <u>DUDLEY, DUDLEY,</u>	<u>\$</u>	<u>\$</u>
<u>198</u>	<u>WINDLE ET AL</u>	<u>\$</u>	<u>\$</u>
<u>203</u>	<u>ELDER & PHILLIPS</u>	<u>\$</u>	<u>\$</u>
<u>211</u>	<u>AGUSTIN SANCHEZ</u>	<u>\$</u>	<u>\$</u>
<u>204</u>	<u>JAGTAR S. KALKAT</u>	<u>\$</u>	<u>\$</u>
<u>208</u>	<u>PATTY JO WYLIE</u>	<u>\$</u>	<u>\$</u>
<u>209</u>	<u>HENRY A. SOUCY</u> <u>STONEWALL INSURANCE</u>	<u>\$</u>	<u>\$</u>
<u>210</u>	<u>COMPANY</u>	<u>\$</u>	<u>\$</u>
<u>217</u>	<u>SHANE CLARKE</u> <u>STONEWALL INSURANCE</u>	<u>\$</u>	<u>\$</u>
<u>220</u>	<u>COMPANY</u>	<u>\$</u>	<u>\$</u>
<u>221</u>	<u>PLAZA SHELL</u> <u>FIREMAN'S FUND</u>	<u>\$</u>	<u>\$</u>
<u>224</u>	<u>INSURANCE CO</u> <u>JILL ALLYSON BERRY &</u>	<u>\$</u>	<u>\$</u>
<u>225</u>	<u>MARK BERRY</u>	<u>\$</u>	<u>\$</u>
<u>236</u>	<u>MAGNOLIA SHELL</u>	<u>\$</u>	<u>\$</u>

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
	<i>JOSWIG CONSTRUCTION</i>		
<u>246</u>	<u>INC</u>	<u>\$</u>	<u>\$</u>
<u>244</u>	<u>JOHN H. GUTMAN</u>	<u>\$</u>	<u>\$</u>
<u>247</u>	<u>STEVE HADLEY</u>	<u>\$</u>	<u>\$</u>
<u>257</u>	<u>EUREKA CONSTRUCTION</u>	<u>\$</u>	<u>\$</u>
	<i>ST. PAUL FIRE & MARINE</i>		
<u>270</u>	<u>INSURANCE CO</u>	<u>\$</u>	<u>\$</u>
<u>271</u>	<u>BRIN & BRIN</u>	<u>\$</u>	<u>\$</u>
<u>273</u>	<u>BELINDA J. SWEAT</u>	<u>\$</u>	<u>\$</u>
	<i>CALIFORNIA STATE</i>		
<u>282</u>	<u>AUTOMOBILE ASSOC</u>	<u>\$</u>	<u>\$</u>
<u>287</u>	<u>DAVID C. BUTLER</u>	<u>\$</u>	<u>\$</u>
	<i>BRENNAN, CATES &</i>		
<u>288</u>	<u>CONSTANCE</u>	<u>\$</u>	<u>\$</u>
<u>292</u>	<u>SELECTEL CORP</u>	<u>\$</u>	<u>\$</u>
<u>294</u>	<u>JOHN H. GUTMAN</u>	<u>\$</u>	<u>\$</u>
	<i>STEIN INVESTIGATION</i>		
<u>313</u>	<u>AGENCY</u>	<u>\$</u>	<u>\$</u>
<u>297</u>	<u>DORIS S. CHRIQUI</u>	<u>\$</u>	<u>\$</u>
	<i>THE BANK OF</i>		
<u>298</u>	<u>CALIFORNIA</u>	<u>\$</u>	<u>\$</u>
	<i>CHUCK & SAM'S</i>		
<u>299</u>	<u>AUTOMOTIVE</u>	<u>\$</u>	<u>\$</u>
	<i>HIBBS ROBERTS LEMONS</i>		
<u>300</u>	<u>ET AL</u>	<u>\$</u>	<u>\$</u>

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
	<i>GOLDEN STATE</i>		
<u>302</u>	<u>RECOVERY</u>	<u>\$</u>	<u>\$</u>
<u>304</u>	<u>OLSEN PEST CONTROL</u>	<u>\$</u>	<u>\$</u>
<u>305</u>	<u>ANDREWS AIR CORP</u>	<u>\$</u>	<u>\$</u>
	<i>INSURANCE INDUSTRY</i>		
<u>307</u>	<u>CONSULTANTS</u>	<u>\$</u>	<u>\$</u>
<u>308</u>	<u>FOJOLA JACKSON</u>	<u>\$</u>	<u>\$</u>
<u>318</u>	<u>PATRICIA L. HUBBARD</u>	<u>\$</u>	<u>\$</u>
	<i>G.S. STYLES</i>		
<u>321</u>	<u>CONTRACTING CO</u>	<u>\$</u>	<u>\$</u>
<u>322</u>	<u>BOB STORY</u>	<u>\$</u>	<u>\$</u>
<u>324</u>	<u>DOOLEY & RUCKER</u>	<u>\$</u>	<u>\$</u>
	<i>CALIFORNIA STATE</i>		
<u>326</u>	<u>AUTOMOBILE ASSOC.</u>	<u>\$</u>	<u>\$</u>
	<i>JOSE & SYLVIA</i>		
<u>329</u>	<u>ALVARADO</u>	<u>\$</u>	<u>\$</u>
<u>331</u>	<u>SENAX CORP.</u>	<u>\$</u>	<u>\$</u>
<u>334</u>	<u>HASSIM KASSEM</u>	<u>\$</u>	<u>\$</u>
<u>338</u>	<u>SALVADORE M. PIAZZA</u>	<u>\$</u>	<u>\$</u>
<u>340</u>	<u>CAMBIO CO INC.</u>	<u>\$</u>	<u>\$</u>
	<i>DONAHUE, GALLAGHER</i>		
<u>341</u>	<u>ET AL</u>	<u>\$</u>	<u>\$</u>
<u>350</u>	<u>JOHN H. GUTMAN</u>	<u>\$</u>	<u>\$</u>
	<i>DIRECT LINE</i>		
<u>354</u>	<u>DISTRIBUTION INC.</u>	<u>\$</u>	<u>\$</u>
<u>362</u>	<u>S & B MINI MARKET</u>	<u>\$</u>	<u>\$</u>

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>366</u>	<u>JUAN SALAS TRUCKING</u> <u>AMERICAN PRESIDENT</u>	\$ _____	\$ _____
<u>370</u>	<u>LINES LTD</u>	\$ _____	\$ _____
<u>377</u>	<u>DARRELL L. GREEN INC</u>	\$ _____	\$ _____
<u>382</u>	<u>RONALD & RENE BLAIR</u> <u>MISSION DEVELOPMENT</u>	\$ _____	\$ _____
<u>390</u>	<u>CONSULTANTS</u> <u>HORIZON HEALTHCARE</u>	\$ _____	\$ _____
<u>392</u>	<u>CORP</u>	\$ _____	\$ _____
<u>395</u>	<u>MCCAMBRIDGE DEIXLER</u>	\$ _____	\$ _____
<u>397</u>	<u>SPANISH CREEK MOTEL</u>	\$ _____	\$ _____
<u>400</u>	<u>KAMI AVIDAN</u> <u>JOSEPH GRAHAM JR. , ET</u>	\$ _____	\$ _____
<u>401</u>	<u>AL</u> <u>DUDLEY, DUDLEY,</u>	\$ _____	\$ _____
<u>232</u>	<u>WINDLE ET AL</u> <u>OSTERKAMP TRUCKING</u>	\$ _____	\$ _____
<u>404</u>	<u>INC</u> <u>NORCO DELIVERY</u>	\$ _____	\$ _____
<u>440</u>	<u>SERVICE</u>	\$ _____	\$ _____

Tardily filed claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be _____ percent.

Tardily filed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be _____ percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

The amount of surplus returned to the debtor after payment of all claims and interest is
\$ _____.